

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

WEDNESDAY, THE 21ST MARCH 2007 / 30TH PHALGUNA 1928

OP.No. 1070 of 2002(B)

PETITIONER:

T.L.ROBERT, S/O.LAZER,
THOPIL HOUSE, C.C.II/1042,
FORT KOCHI, KOCHI-1.

BY ADV. SRI.SAJAN MANNALI
SRI.JAMES MATHEW KADAVAN
SRI.M.P.JAYAKUMAR

RESPONDENTS:

1. TREASURY OFFICER,
C/O.SUB TREASURY, MATTANCHERRY.
2. THE ASST. SALES TAX OFFICER,
SALES TAX OFFICE, 1ST CIRCLE,MATTANCHERRY.
3. STATE OF KERALA, REP. BY ITS SECRETARY
TO THE DEPARTMENT OF REVENUE, SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV.SMT.SMITHA, GOVERNMENT PLEADER

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD
ON 21/03/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

OP 1070/2002

ORDER ON CMP NO. 1870/2002 IN OP NO. 1070/2002

DISMISSED.

21/03/2007

SD/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

P1 : COPY OF THE TERM DEPOSIT (FINAL DEPOSIT) CERTIFICATE NO, 010070, DATED 07/06/96, ISSUED BY THE FIRST RESPONDENT.

P2 : COPY OF THE RELEASE NOTICE NO. 24111788/97-98 DATED 15/6/99.

P3 : COPY OF THE ORDER DATED 13/12/99 IN OP NO.1143/99 OF THE CONSUMER DISPUTE REDRESSAL FORUM, ERNAKULAM.

P4 : COPY OF THE JUDGEMNT OF THE HON'BLE HIGH COURT OF KERLA, IN OP NO. 18474/2000 DATED 24/7/2000.

P5 : COPY OF RELEASE NOTICE FROMT HE 2ND RESPONDENT DATED 25/6/99 REVALIDATED UPTO 30/11/2001.

P6 A: COPY OF THE REPRESENTATION DATED 12/11/2001 FILED BY THE PETITIONER.

P6 B : COPY OF THE WRITING WRITING ON THE BACK OF THE REPRESENTATION BY THE 1ST RESPONDENT DATED 13/11/2001.

P7 : COPY OF THE IDENTITY CARD ISSUED BY THE ELECTION COMMISSION OF INDIA TO THE PETITIONER DATED 20/7/2000.

P8 : COPY OF THE RELEVANT PAGES OF THE PASSPORT OF THE PETITIONER.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR,J.

O.P. NO. 1070 OF 2002

Dated this the 21st day of March, 2007

JUDGMENT

Petitioner maintained sales tax registration for three years before the second respondent. Security furnished for registration was in the form of treasury receipt for Rs. 3,000/-. Even though the assessing officer, namely, second respondent released the security, the first respondent has refused payment on account of discrepancies in signature, address, etc. I do not think discrepancies should lead to forfeiture of security furnished by the petitioner. Discrepancies may arise on account of various circumstances, like shifting of residence, sales tax practitioners submitting documents, etc. If the amount was deposited by the petitioner and security furnished by endorsement of deposit receipt in favour of the second respondent, petitioner is certainly entitled to get back the amount. Sales tax authority will be in a better position to identify the person who deposited the security with the second respondent, and therefore O.P. is disposed of with direction to the Deputy Commissioner of Commercial Taxes to call for

assessment file, verify address, signature, etc. of the petitioner and if he is satisfied that the petitioner is the true beneficiary of the deposit receipt, he shall order payment to the petitioner and in that event, there will be direction to the first respondent to release payment through account payee cheque to the petitioner on production of Deputy Commissioner's order. Deputy Commissioner is directed to take a decision and issue order to the petitioner within two weeks from the date of production of a copy of this judgment by the petitioner. Accrued interest will be paid along with deposit amount.

(C.N.RAMACHANDRAN NAIR)
Judge